



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO Box 269
TRENTON NJ 08695-0269

RICHARD J. CODEY
Acting Governor

JOHN E. McCORMAC, CPA
State Treasurer

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Dear Taxpayer:

Starting with the 2005 tax return, the New Jersey Division of Taxation will no longer be mailing the Insurance Premium tax returns and mailing labels.

Tax returns are now available on the State's web site at: www.state.nj.us/treasury/taxation/. Taxpayers should download the appropriate return and instructions and file the completed return with the Division of Taxation. The returns must be post-marked on or before March 1, 2006 to be considered timely filed.

An original copy of the return along with a copy of company's New Jersey State business page as filed with the NAIC, must be filed with the Department of Banking and Insurance at the address indicated on the return.

Please note that under the law, N.J.S.A. 54:18A-1(a), any remittance due as indicated on the return must accompany the return submitted to the Division of Taxation in order to be considered timely received. Do not send the remittance for the amount due on the return to the Department of Banking and Insurance.

Payment of any amount due must be made by electronic funds transfer if the taxpayer had a prior year's tax liability of \$10,000 or more in any one tax. For information on Electronic Funds Transfer, refer to the general filing instructions.

HELPFUL HINT FOR EFT REMITTANCE: Return Period Ending MUST read 051231 ((YY) Year, (MM) Month, (DD) Day) for ALL payments associated with the 2005 tax year. This includes any amounts due with the return and PREPAYMENTS for 2006. The same procedure should be followed for subsequent tax years, after adjusting the return period ending accordingly.

Your assistance in following the instructions with the return, will allow the Division to more effectively perform its statutory responsibilities under the law.

NJ Division of Taxation
Special Audit Unit
(609) 984-4128